

Taxation statistics 2009–10

Table 4C: Fund tax

Selected items, by taxable income², 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*. 'APRA & other funds' includes APRA regulated funds, funds that nominated 'other' on their tax return and non-regulated funds.

2 The 'Taxable income' referred to here refers to the 'Taxable income' item found in the 'Calculation statement' section of the fund annual income tax return.

3 The 'Taxable income or loss' refers to item 11'O' found in the 'Deductions' section of the fund annual income tax return.

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Expense items and losses information by taxable income²		Loss/nil	\$1 - \$1,999	\$2,000 - \$9,999	\$10,000 - \$49,999	\$50,000 - \$99,999
APRA and other funds						
Number of funds	No.	1,815	490	695	770	240
Exempt current pension income	No.	1,420	315	185	220	100
	\$	74,396,518	13,028,939	4,844,470	11,224,665	5,521,875
Group life & disability premiums	No.	80	15	40	85	30
	\$	740,252,659	34,613	2,564,200	350,922	48,110,108
Management/administration expenses	No.	460	285	685	750	235
	\$	35,922,641	8,179,142	3,034,803	5,336,989	39,619,834
Other deductions	No.	330	215	545	545	135
	\$	16,660,075	28,005,678	435,127	624,728	175,770
Taxable income or loss ³	No.	420	490	695	770	240
	\$	-63,752,585	261,601	3,817,742	17,912,476	15,988,680
Tax losses carried forward to later income years	No.	450	5	5	5	0
	\$	222,666,623	2,274	10,311	125	0
Net capital losses carried forward to later income year	No.	690	235	495	540	165
	\$	293,616,072	5,812,029	16,546,123	25,719,442	11,679,824

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Selected items, by taxable income², 2009–10 income year¹

Expense items and losses information by taxable income²		\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999	\$5,000,000 or more	Total
APRA and other funds						
Number of funds	No.	130	30	80	245	4,500
Exempt current pension income	No.	45	10	30	175	2,500
	\$	15,128,550	2,605,739	38,070,664	7,985,317,943	8,150,139,363
Group life & disability premiums	No.	20	15	40	200	530
	\$	449,785,542	674,591	5,392,269	2,921,611,821	4,168,776,725
Management/administration expenses	No.	125	25	70	220	2,855
	\$	12,120,977	7,646,500	42,427,592	2,769,085,786	2,923,374,264
Other deductions	No.	70	5	30	130	2,005
	\$	9,728,046	127,175	2,577,626	5,142,135,250	5,200,469,475
Taxable income or loss ³	No.	130	30	80	245	3,100
	\$	25,852,962	20,251,930	207,792,165	62,669,722,152	62,897,847,123
Tax losses carried forward to later income years	No.	5	0	0	5	455
	\$	4	0	0	14,249,356	236,928,693
Net capital losses carried forward to later income year	No.	95	15	55	200	2,495
	\$	257,635,099	375,566,275	467,850,490	51,277,043,826	52,731,469,180

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Expense items and losses information by taxable income ²		Loss/nil	\$1 - \$1,999	\$2,000 - \$9,999	\$10,000 - \$49,999	\$50,000 - \$99,999
SMSF funds						
Number of funds	No.	85,575	25,915	51,700	108,850	61,975
Exempt current pension income	No.	59,935	13,045	13,555	27,250	23,890
	\$	3,667,707,430	575,799,253	619,296,223	1,481,461,234	1,967,900,548
Interest expenses within Australia	No.	3,240	1,025	2,915	7,615	5,510
	\$	33,664,707	2,678,080	9,927,742	31,095,617	26,933,209
Interest expenses overseas	No.	110	30	85	240	150
	\$	675,522	53,383	205,587	713,701	505,462
Capital works deductions	No.	620	185	535	2,055	1,755
	\$	3,859,245	299,906	1,305,262	6,750,789	7,171,886
Deduction for decline in value of depreciating assets	No.	2,435	855	2,430	6,810	4,875
	\$	8,500,072	822,887	3,716,363	13,620,653	12,775,164
Group life & disability premiums	No.	5,810	2,040	7,960	20,825	10,690
	\$	32,749,566	6,611,411	25,463,642	81,207,028	58,330,209
Death benefit increase	No.	75	15	50	145	80
	\$	7,852,616	33,957	286,661	714,347	1,467,224
Approved auditor fee	No.	22,390	11,470	27,570	62,525	36,540
	\$	16,386,825	4,489,617	14,548,945	37,444,382	22,284,869
Investment expenses	No.	11,295	6,075	14,135	33,625	21,795
	\$	73,716,250	10,159,055	35,648,989	124,104,708	100,566,964
Management/administration expenses	No.	39,720	20,065	44,405	95,660	54,335
	\$	100,712,598	23,870,490	77,793,753	220,664,153	148,942,295
Forestry managed investment scheme deduction	No.	95	30	70	205	100
	\$	987,599	110,374	227,215	1,282,101	723,861
Other deductions	No.	8,990	4,360	10,065	22,395	13,540
	\$	94,613,482	4,380,915	14,531,749	48,111,192	39,943,374
Tax losses deducted	No.	3,550	1,025	1,435	1,470	325
	\$	36,451,569	1,862,323	3,524,920	6,153,153	2,717,174
Taxable income or loss ³	No.	26,710	25,915	51,700	108,850	61,975
	\$	-114,055,363	19,964,732	294,939,296	2,893,815,801	4,296,477,943
Tax losses carried forward to later income years	No.	31,125	220	240	340	130
	\$	286,405,710	3,511,424	3,546,958	8,325,888	4,170,347
Net capital losses carried forward to later income year	No.	38,100	11,295	21,200	46,970	28,510
	\$	3,208,048,964	759,764,811	1,062,535,230	2,672,524,314	2,364,443,312

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Expense items and losses information by taxable income ²		\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999	\$5,000,000 or more	Total
SMSF funds						
Number of funds	No.	38,620	430	125	5	373,195
Exempt current pension income	No.	13,530	90	20	5	151,315
	\$	1,862,178,929	35,780,173	50,830,342	22,780	10,260,976,912
Interest expenses within Australia	No.	4,335	80	25	5	24,750
	\$	29,670,582	1,718,394	1,932,150	100	137,620,581
Interest expenses overseas	No.	100	5	0	0	705
	\$	647,591	47	0	0	2,801,293
Capital works deductions	No.	1,980	30	5	0	7,160
	\$	12,612,298	514,079	248,828	0	32,762,293
Deduction for decline in value of depreciating assets	No.	5,100	80	10	5	22,595
	\$	22,687,485	1,753,327	356,376	1,241	64,233,568
Group life & disability premiums	No.	6,135	70	20	0	53,545
	\$	38,143,663	588,997	145,638	0	243,240,154
Death benefit increase	No.	40	0	0	0	400
	\$	195,735	0	0	0	10,550,540
Approved auditor fee	No.	23,770	250	80	0	184,600
	\$	18,240,849	317,087	154,199	0	113,866,773
Investment expenses	No.	16,125	185	45	5	103,290
	\$	131,502,037	5,655,752	1,550,427	2,225,360	485,129,542
Management/administration expenses	No.	34,300	395	110	5	288,995
	\$	135,495,597	3,871,468	1,555,842	82,994	712,989,190
Forestry managed investment scheme deduction	No.	85	0	0	0	590
	\$	964,417	0	0	0	4,295,567
Other deductions	No.	9,535	110	40	5	69,035
	\$	47,414,655	1,854,758	1,094,781	46	251,944,952
Tax losses deducted	No.	125	5	5	0	7,940
	\$	2,951,472	15,843	3,055	0	53,679,509
Taxable income or loss ³	No.	38,620	430	125	5	314,330
	\$	5,752,411,255	282,324,550	199,585,483	207,030,869	13,832,494,566
Tax losses carried forward to later income years	No.	50	5	0	0	32,110
	\$	3,505,222	21,290	0	0	309,486,839
Net capital losses carried forward to later income year	No.	18,575	130	25	5	164,810
	\$	2,511,304,469	47,460,886	18,890,896	1,873,628	12,646,846,510